

CHAPTER 10

FIXED ASSET INVENTORY

INTRODUCTION

The monitoring of fixed assets allows the state to keep track of, and locate if need be, all land, buildings, and equipment owned by the state. The Department of Administration is required by statute (IC 4-13-1-20) to provide for the periodic inspection, appraisal, and inventory of all of the state's real and personal property, and require reports from state agencies concerning the real and personal property in their custody. The Auditor of State needs financial information relating to the state's real and personal property for financial reporting purposes. Therefore, the Department of Administration and the Auditor's Office have an agreement whereas the Auditor will collect asset information through the cooperation of all state agencies.

The Indiana Department of Administration, to fulfill its statutory requirements in IC 4-13-1-20 regarding personal property and IC 4-20.5-6-3 regarding real property, may monitor fixed asset inventory recording and reporting and may correspond with the agencies, the Auditor of State, and State Board of Accounts, to ensure compliance.

Agency officials are ultimately responsible for the accountability and security of all assets.

This chapter includes the information from the Auditor of State's MSA Fixed Asset Reporting User's Guide, information from the Procurement Manual for disposition of surplus property, and information on federal requirements if the asset was purchased with federal funds.

REPORTING FIXED ASSETS

Each state agency is to report to the Auditor of State any additions (purchases), retirements or changes (traded-in, surplus, transferred, etc.) each quarter or other approved interval. The additions, changes, and retirements are to be reported on the Fixed Asset Inventory form (State Form). If you have nothing to report, a signed letter with your agency number must be submitted saying you have no action. The information needed and instructions on reporting follows.

What to Report

Fixed assets are any:

- (a) Land
- (b) Buildings
- (c) Improvements Other than Buildings
- (d) Construction in Progress
- (e) Equipment that is purchased, transferred from another agency, donated, etc. for the state's use.

The only items to be reported to the Auditor for inclusion in the State's inventory are assets with a cost of \$5,000 or more.

Agencies are responsible for maintaining a manual or automated asset control system for all assets costing more than \$500 but less than \$5,000. The asset information to be maintained by the agencies should include the following:

- (1) Asset Tag Number
- (2) Acquisition Date
- (3) Asset Description
- (4) Acquisition Cost
- (5) Fund Number Purchased From
- (6) Serial Number
- (7) If purchased with federal funds, then give the name of the federal grant that was used.
- (8) Location of asset within agency.

The agencies should also include the assets costing more than \$5,000 in their own asset control systems in addition to reporting them to the Auditor of State.

For auditing purposes, agencies must also maintain a record of all additions and retirements to their asset control system.

The \$500 limit is a minimum requirement. Since agencies are responsible for accountability and security of all assets, they may choose to lower this limit and to include on their system other items deemed to be necessary.

When to Report

In accordance with the Auditor of State's fixed asset policy, a fixed assets report must be submitted by every state agency quarterly. A master listing of each agency's active assets will be sent to the agencies in the months of October, January, April and July. To have a report included on the master listing, the report must be received by October 5th, January 5th, April 5th, and by the date established by the Auditor's Office for the fiscal year end cutoff.

Additions to Report

For items to be reported to the Auditor's Office and added to the Master Listing, the Fixed Asset Inventory form needs to be completed. The top portion of this form **MUST** always be completed. Also include the year below the quarter dates.

Any asset costing \$500 or more must be tagged but the only items required to be included in the State inventory are those with a cost of \$5,000 or more.

All fields on the form must be completed for an addition. If an asset does not have a serial number, that field should be left blank. Group all your assets per location and round the asset cost to the nearest whole dollar. (DO NOT USE CENTS.)

If any information is missing or completed incorrectly, the report will be returned for correction.

Changes to Report

Changes (Items to Correct on Inventory)

The top portion of the report MUST always be completed for any change.

Changes are any change to existing information on the inventory other than "retirements."

The only information to be put on a change is the Prefix Number, Asset Number, Sub Number, and the field(s) to be changed. Asset record information can be changed but the Prefix Number, Asset Number and Sub Number cannot be changed. Incorrect Prefix, Asset or Sub Number must be retired under the incorrect number and added under the correct.

If any information is missing or completed incorrectly, the report will be returned for correction.

Retirements to Report

Retirements (Items Scrapped, Abandoned, or Traded)

The top portion of the report MUST always be completed for any retirement.

Retirements are any existing items on the State inventory that are no longer used, sold, given to surplus, etc.

All fields are required to be completed for a retirement.

If any information is missing or completed incorrectly, the report will be returned for correction.

Capital Leases

If agency personnel are notified by the Department of Administration that a lease of equipment or real property qualifies as a "capital lease", the asset should not be added to their asset control system until all lease payments have been made and the agency receives title to the asset.

Miscellaneous Information

- All reports must be typed or neatly written.
- The top portion must be fully completed for any additions, changes, and retirements.
- Do not use " " in place of information.
- All locations for adds should be grouped together. Retirements do not need to be grouped by location.
- Any asset may be tagged by an agency but only those meeting the requirements are to be reported to the State. Assets at the minimum level of \$500 must be tagged. Assets should be tagged upon receipt.
- No assets are to be reported to the Auditor of State which do not meet the requirement of costing at least \$5,000.
- If there are no fixed assets to report in a particular week, a signed letter must be submitted saying you have no action to report unless otherwise arranged with the Auditor's Office.
- If an asset is being transferred from one agency to another, the agency receiving the asset will add the asset and the other agency will retire the asset. The agency receiving the asset should assign a new asset number to the asset. The acquisition date for the asset now becomes the date the receiving agency received the asset, not the original date of acquisition. The fund number for the asset should be "9998." The cost for the asset should be the original cost of the asset.
- Reports not filled out according to these instructions will be sent back for corrections.
- For evidence of proper disposition of assets, State Form 13812 should be completed and filed with State Surplus Property Section. (See Disposition of Surplus Property later in this chapter.)
- Obtain a Capital Police report for assets that are stolen.

REPORT INSTRUCTIONS

THIS REPORT MUST BE TYPED OR NEATLY WRITTEN.

1. Circle the quarter for the report.
2. Type or write your agency name.
3. Type or write your agency number (only three digits).
4. Check only one category (Add, Change, or Retirement).
5. Fill in fields with asset information.

FIELD DEFINITIONS

ASSET NUMBER - The asset number consists of ten (10) alpha-numeric characters. This is a required field for all additions, changes, and retirements.

Digits 1-2 = Prefix Number: two (2) alpha-numeric characters which are agency defined. The two characters can be used to better specify the location or type of asset. Use "00" in this area if further specification is not needed.

Digits 3-8 = Tag Number: six (6) numeric digits corresponding to the bar code tag number affixed to the asset. Do not include the first three numbers of the bar code tag number if this is your agency number. If your tag number after your agency number is only five digits, then add a zero to the beginning of the tag number to make it six.

Digits 9-10 = Sub Number: two (2) numeric digits which are agency defined. These digits can be used when there are components or additions to an existing asset [ex: building (00-000077-00) - new roof(00-000077-01)]. Use "00" in this area if the asset is not a component.

AQU/RE DATE - The date you acquired the asset or the date you retired the asset. Use this format, year/month [ex: "9912" (1999 December)]. This is a required field for adds and retirements.

DESCRIPTION CODE - A five (5) digit numeric field that corresponds to the type of asset you are adding or changing. A list of all description codes can be found in the back of this chapter. This is a required field for all adds and retirements.

DESCRIPTION - A thirty-five (35) digit alpha-numeric field that is agency defined. This field will contain a brief description of the asset. This is a required field for all additions and retirements.

FUND NUMBER - A four (4) digit numeric field. This tells from which State accounting fund paid for the asset. This is a required field for all additions and retirements.

If the asset was acquired without the use of money from a fund on the State's accounting system, or at no cost, then the following fund numbers should be applied:

	<u>Fund #</u>
Assets acquired from surplus	9995
Non-"State" account (Commissary funds)	9996
Donated asset	9997
Transfer from another State agency	9998
Non-"State" account (Recreation account)	9999

The above miscellaneous funds are for the purpose of Fixed Assets only.

COST CODE - A two (2) digit field that tells whether the asset cost is actual or an estimate. AC for actual, ES for estimate. This is a required field for all adds and retirements.

LOCATION - A seven (7) digit alpha-numeric field that tells the location of the asset. The location is agency defined - it can be room numbers, buildings, part of an address, etc. This is a required field for all adds and retirements.

COST - A twelve (12) digit numeric field that tells the dollar amount of the asset. Do not use cents. This is a required field for all adds and retirements.

SERIAL NUMBER - An eighteen (18) digit alpha-numeric field to report the serial number of an asset if it has one. This is required for all adds and retirements if the asset has a serial number.

FIXED ASSET MASTER LISTING

As mentioned earlier, the Auditor's Office will send a Fixed Asset Master Listing quarterly. Upon receipt of the listing it should be reviewed to ensure the activity reported has been included.

If activity has not been included, determine if you reported the activity in time to be included. If you have, contact the Auditor's Office to determine that they received your activity report and plan to enter the activity. You may need to resubmit your activity or wait until the next listing is printed.

PHYSICAL INVENTORY

Once a year, after receiving a Fixed Asset Master Listing, a physical inventory is to be taken and compared to the Master Listing and the agency's listing of assets from their asset control system. The physical inventory helps ensure the asset inventory is accurate, helps ensure assets have not left the agency without authorization, and helps identify unused assets. Evidence that a physical inventory was taken should be maintained.

DISPOSITION OF SURPLUS PROPERTY

Chapter 24 of the Procurement Manual gives the guidelines and requirements relating to the disposition of agency assets. The following is a summary of those guidelines and requirements.

Generally, surplus property may be disposed of in one of the following ways:

1. May be transferred to State Surplus.
2. May be transferred to another state agency.
3. May be traded-in on purchased equipment.
4. May be junked when no other disposition is efficient or economical.
5. May be sold at a public auction or sealed bid.
6. May be recycled.

These guidelines are to be followed whether the assets are above \$5,000 and reported to the Auditor of State or whether they are accounted for on the agencies asset control systems.

State Surplus Property Section of Operations Division, Department of Administration, is to be informed whenever state property of any kind is no longer useful to the agency. State Form 13812 is used for this notification.

Transfer to State Surplus

To transfer assets to state surplus, complete and submit State Form 13812. When Surplus Property returns the pink and goldenrod copy you may take the assets with the goldenrod copy to State Surplus.

Transfer to Another State Agency

To transfer assets to another agency complete State Form 13812. Submit the form to State Surplus along with a letter stating you are taking the items off your inventory and a letter from the receiving agency stating they are putting the items on their inventory. The assets can be transferred after you receive the pink copy of the form.

Trade-Ins

Trade-in of surplus property is part of the procurement process. The Procurement Division of the Department of Administration must know about possible trade-ins. Surplus property form 13812 is to be filed with State Surplus Property. Requisitions for sealed competitive bids and non-bid procurements (including quotes) are to include the price without trade-in, the trade-in value, and the price with trade-in.

Disposal of Junk Property

An agency may junk property once permission has been received from State Surplus Property. Prior to disposal, the agency should contact the Recycling Program Manager in the Operations Division of the Department of Administration to see if the item may be recycled.

Sale

Contact State Surplus Property if you have any items that may warrant being sold through auction or seal bids.

ASSETS PURCHASED WITH FEDERAL FUNDS

Title of equipment purchased by an agency with federal funds, in whole or in part, vest with the State. The agency is to use, manage, and dispose of the asset in accordance with state laws, rules, and procedures. The asset shall be used by the agency in the program or project for which it was acquired for as long as needed, whether or not the project or program continues to be supported by federal funds.

Property records must be kept in compliance with state rules. In addition, the records must include the percentage of federal participation in the cost of the asset, the location, use and condition of the asset, and ultimate disposition data including the date of disposal and any sales price. Agencies should supplement the Auditor of State's Fixed Asset Inventory system with the additional federal requirements. Records showing proper disposition of the asset should be maintained at least three years from date of disposition. See the chapter on federal financial assistance programs for more details.

DESCRIPTION CODES

The next several pages contain the Description Codes that are to be used on the Auditor of State's inventory system.

DESCRIPTION CODES

101 LAND

10101 Land

151 IMPROVEMENT TO LAND

15101 Well	15105 Water System
15102 Septic System	15106 Streets
15103 Sewer System	15107 Sidewalks/curbs
15104 Landscaping	15199 Miscellaneous

301 BUILDINGS

30101 Building - Office	30124 Fish Hatchery
30102 Garage	30125 Historical Building
30103 Storage (Other Than Salt)	30126 Hotel, Motel, Inn
30104 Lab Test Building	30127 Apartment House
30105 Shop	30128 Warehouse
30106 Weigh Station Building	30129 Cell House
30107 Rest Area Building	30130 Industrial Complex
30108 Gas House	30131 Fire Station
30109 Salt Storage	30132 Gate House
30110 Unit Building	30133 Barber Shop
30111 Hospital (Infirmary)	30134 Farm buildings
30112 Residential	30135 Bakery
30113 Dorms/Cottages	30136 Mill (Feed or Saw)
30114 Recreation	30137 Pump House
30115 Chapel	30138 Ice House
30116 Education	30139 Paint Shed (Coal)
30117 Kitchen/Dining Rm/Laundry	30140 Band Building
30118 Power House	30141 Root Cellar Storage
30119 Water Treatment/Sewage Plant	30142 Refrigeration Building
30120 Greenhouse	30143 Coal Bunker
30121 Armory	30144 Multi-Purpose Building
30122 Bath House	30145 Incinerator Building
30123 Concession	

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IMPROVEMENTS TO BUILDINGS

35101	Doors and Windows	35114	Elevator
35102	Acoustic	35115	Fire Escape
35103	Roof/Waterproofing	35116	Water Temp. Regulator
35104	Air Conditioning, Heating	35117	Repair Coal Bunker
35105	New Wings, Rooms	35118	Coal Conveyor
35106	Remodeling	35119	Insulation
35107	Electrical	35120	Improve. to Water/Sewage
35108	Exterior Lighting	35121	Porch
35109	Vent Sys-Kitchen, Boiler Rm.	35122	Fire Alarm System
35110	Painting	35123	Septic System
35111	Land Washing Facility	35124	Air Handling Unit
35112	Boiler Replacement	35125	Carol Bell System
35113	Pool	35126	Flight Deck

401
STRUCTURES OTHER THAN BUILDINGS

40101	Water Tower	40117	Fence
40102	Wall & Perimeter Structure	40118	Fishing Pier
40103	Tunnel	40119	Toilet
40104	Sewage Dump Station	40120	Imhoff Collector
40105	Water Filling Station	40121	Shooting Shelter
40106	Boat Dock	40122	Ramps
40107	Control, Entry Gate	40123	Amphitheater
40108	Garage, Residential	40124	Bridge
40109	Diving Platform	40125	Boat House
40110	Fire Tower	40126	Mobile Home (State/Mobile)
40111	Barn	40127	Statutes
40112	Shelter, Picnic	40128	Dams
40113	Pool	40129	Fish Ladders
40114	Radio Tower	40130	Hatchery Ponds
40115	Sewage Lift Station	40131	Fish Cleaning Stations
40116	Ball Court or Field	40199	Salt Storage Racks

451
IMPROVEMENTS TO STRUCTURES OTHER THAN BUILDINGS

45101	Painting	45109	Exterior Lighting
45102	Exhaust System	45110	Fencing, Security
45103	Irrigation System	45111	Septic System
45104	Sidewalks & Steps	45112	Furnace
45105	Doors and Windows	45113	Fire Alarm Systems
45106	New Roof	45114	Water Treatment
45107	New Additions	45115	Aggregate or Paved Item
45108	Electrical		

501
OFFICE EQUIPMENT

50101	Adding Machines	50123	Transparency Maker
50102	Addressographs	50124	Binding Machine
50103	Bookkeeping Machine	50125	Word Processor
50104	Calculators	50126	Rotary Files
50105	Cash Registers	50127	Telephone, Fax & Telex Eq
50106	Check Writing Machine	50128	Laminator
50107	Copy Machine	50129	Telecopier
50108	Dictating, Transcribing Equip.	50130	Tape Shooter
50109	Fans	50131	Ecologizer (Air Filter)
50110	Mail Processing Equipment	50132	Employee Lockers
50111	Paper Cutter	50134	Conference Cabinet/Blkbd
50112	Printing Equipment	50135	Time Clock-Key
50113	Public Address Equipment	50136	Bulletin Board
50114	Safe	50137	Clock
50115	Shredder	50138	Check Protector
50116	Tape Recorder	50139	Numbering Mach./Repeater
50117	Typewriter	50140	Musamatic
50118	Stapler	50141	Label Maker
50119	Pencil Sharpener	50142	Electric Eraser Cleaner
50120	Date/time Stamp	50143	Autopen
50121	Copy Machine Counter	50150	Hole Punch
50122	Electric letter Opener	50199	Miscellaneous

502
HOUSEHOLD, KITCHEN, AND LAUNDRY

50201	Beds	50245	Ice Cream Machine
50202	Chairs	50246	Doughnut Machine
50203	Dehumidifier	50247	Toaster
50204	Dishwasher Equipment	50248	Lowcrator
50205	Disposal	50249	Sink
50206	Food Slicer	50250	Lg. Appliances (Fryer)
50207	Freezer	50251	Food Warmer
50208	Heaters	50252	Steam Units
50209	Humidifier	50253	Fry Saver
50210	Incinerator	50254	Carts
50211	Mixer or Sm. Appliances	50255	Marking Machine
50212	Other Bedroom Furniture	50256	Kettle
50213	Oven (All Types)	50257	Peeler
50214	Range	50258	Drink Dispenser
50215	Refrigerator	50259	Boiler
50216	Tables	50260	Bleacher Units
50217	Table, Dining	50261	Hood (Canopy)
50218	Television	50262	Kitchen Unit
50219	Vacuum Cleaners	50263	Hand Dryer
50220	Washers	50264	Stove (Wood, Coal)
50221	Dryers	50265	Curling Iron
50222	Ironers	50266	Food Choppers
50223	Extractor-Water	50267	Kitchen Cabinet
50224	Floor Scrubber	50268	Dish Storage
50225	Shampoo	50269	Laundry Cart
50226	Ice Maker	50270	Folder
50227	Potato Peeler Machine	50271	Feeder
50228	Sewing Machine	50272	Dry Clean Equip.
50229	Kitchen Steamer	50273	Other Cleaners (Ref.)
50230	Waxer Buffer	50274	Laundry Equipment
50231	Water Softener	50275	Hot Plate
50232	Fire Extinguisher	50276	Sweeper
50233	Hot Food Storage Boxes	50277	Meat Tenderizer
50234	Popcorn Machine	50278	Dough Sheeter
50235	Electric Cutters	50279	Pillow Stuffer
50236	Hot Cart	50280	Griddle
50237	Grill	50281	Microwave
50238	Barber Chairs	50282	Pie Press
50239	Hair Dryers	50283	Serving Pans
50240	Electric Clippers	50284	Carpet Extractor
50241	Coffee and Tea Maker	50285	Vat
50242	Trash Compactor	50286	Shelving
50243	Scales	50299	Miscellaneous
50244	Snowcone Machine		

503
OFFICE FURNITURE

50301	Bookcases	50314	Modular Work Station
50302	Chairs	50315	Drapes
50303	Coat Racks	50316	Carpet
50304	Desks	50317	Blinds (Venetian)
50305	Files	50318	Lektriever
50306	Lamps	50319	Shelving Unit
50307	Storage Cabinet	50320	Podium
50308	Table	50321	Counter
50309	Glass Desk Cover	50322	Design Light
50310	Credenza	50323	Wall Partition
50311	Shelf	50325	Cart
50312	Sofa	50326	Bulletin
50313	Bench		

505
AUTOMOBILES

50501	Automobiles	50502	Pursuit Device
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506
STATION WAGONS AND CARRY ALLS

50601	Auto	50605	Vans
50602	Bus	50606	Carry All
50603	Four-Wheel Drive	50607	Ambulance
50604	Twelve Passenger		

507
PICK-UP TRUCKS

50701	½ Ton Truck	50703	Caps
50702	Truck With Caps		

508
MEDIUM AND HEAVY TRUCKS

50801	3/4 Ton Pick-Up	50806	Trailers (Heavy Trucks)
50802	1 Ton Pick-Up	50807	1 1/4 Ton
50803	1 Ton Dump	50808	1 ½ Ton
50804	1 Ton Flat Bed	50809	Refrigeration Unit
50805	Other	50810	Semi-Trailer/Tractor

**509
GRADERS**

50901	Pull Type	50903	Grader Blade
50902	Self-Propelled	50904	Highway Grader

**510
MOWERS**

51001	Brush Cutter	51006	Grass Catcher
51002	Edger	51007	Mulcher
51003	Push	51008	Other Attachments
51004	Rider	51009	Mower
51005	Trimmer	51010	Leaf Blower

**511
TRANSPORTATION EQUIPMENT**

51101	ATV	51106	Trailer
51102	Bicycles-2 Wheel	51107	Battery Operated Trucks
51103	Bicycles-3 Wheel	51108	Mini-Bike (motor)
51104	Camper Shell	51109	Flail Mower
51105	Snowmobile	51110	Bicycle Rack

**512
SNOW PLOWS AND SCRAPERS**

51201	Snow Plow	51202	Scraper
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**513
CONSTRUCTION AND ENGINEERING EQUIPMENT**

51301	Anvil	51315	Distance Measure
51302	Cement Mixer	51316	Levels
51303	Crane	51317	Plotter Stereo
51304	Earthmover	51318	Trencher
51305	Fork Lift	51319	Planner-Used For Lumber
51306	Front-End Loader	51320	Bulldozer Blade
51307	Post Hole Digger	51321	Excavator
51308	Scaffold	51322	Warning Signs
51309	Tractor	51323	Pay Loader
51310	Backhoe	51324	Stump Loader
51311	Transit	51325	Cemetery Equipment
51312	Bulldozer	51326	Insulation Blowing Mach.
51313	Equipment Attachment	51399	Miscellaneous
51314	Cement Equipment		

514
BUILDING AND PLANT

51401	Alarm System	51421	Conveyor
51402	Central Air Conditioner	51422	Water Heater
51403	Central Humidifier	51423	Watt-Hour
51404	Fork Lift	51424	De-Aerator
51405	Furnace	51425	Water softener
51406	Generator	51426	Chemical Feeder (Water)
51407	Pump	51427	Air Valve
51408	Space Heater	51428	Switch Gear
51409	Transformer	51429	Water Meter
51410	Water cooler	51430	Volt Meter/Thermometer
51411	Emergency Lights	51431	Ventilation System
51412	Boiler	51432	Regulator
51413	Air Compressor	51433	After Cooler
51414	Coal Loader	51434	Ultra-Violet
51415	Coal Conveyor	51435	Heating Control
51416	Water Pump	51436	Condensing Unit
51417	Air Lift	51437	Solar Panel
51418	Electric Converter	51438	Chemical Tank
51419	Fish Feeder	51439	Shelving
51420	Sewage Grinder	51499	Miscellaneous

515
MANUFACTURING EQUIPMENT

51501	Gristmill	51514	Shrink Box
51502	Loom	51515	Niagara Roller
51503	Saw Mill	51516	License Plates
51504	Mining Equipment	51517	Tailoring Equip./Sewing
51505	Brush Head Threader	51518	Highway Sign Equipment
51506	Street Broom Winder	51519	Soap Making Equipment
51507	Toilet Brush Winder	51520	Moulding Machine
51508	Mop Winder	51521	Print Shop Equipment
51509	De-knotter	51522	Shoe Shop Equipment
51510	Rockfacing Machine	51523	Sewing Shop Equipment
51511	Himoff Machine	51524	Food Processing Equipment
51512	Furniture Equipment	51525	Paper Converting Equip.
51513	Sealer Machine	51526	Box Making Equipment

516
DESIGN AND LOCATION ENGINEERING EQUIPMENT

51601	Drafting Equipment	51604	Sketchmaster
51602	Blueprint Machine	51605	Punch-Slot
51603	Survey	51606	Digitizer

517
ENGINEERING TESTING EQUIPMENT

51701	Geology Equipment	51706	Thermodule Counter
51702	Kiln	51707	Equipment Cleaner
51703	Microscope	51708	Auger
51704	Metal Shaper	51709	Specialized Equipment
51705	Torch Lamp	51710	Safety/Hazard Testing

518
PAVING MAINTENANCE EQUIPMENT

51801	Roller	51806	Mud Jack
51802	Sweeper	51807	Etcher
51803	Tar Pot	51808	Pavement Test. Equipment
51804	Paver, Bit	51809	Crack & Joint Seal/Mach.
51805	Jack Hammer	51810	Line Marker

519
SPEEDMETER

51901	Speedmeter
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520
TRAFFIC COUNTERS

52001	Traffic Counter	52004	Traffic Scan
52002	Condenser	52005	Recorder
52003	Detector		

521
MEDICAL AND LABORATORY EQUIPMENT

52101	Centrifuge	52149	Laryngoscope
52102	Microscope	52150	Blood Pressure Cuff
52103	Refrigerator	52152	Suspended Solid Test Equip
52104	Hospital Bed	52153	Control Processor
52105	Wheelchair	52154	X-ray Film Holder Cassette
52106	Aspirator	52155	Cages and Cage Racks
52107	Phonic Ear	52156	Meters
52108	Aid-a-Bath	52157	Gieger Counter
52109	Exercise Machine (Therapy)	52158	Air and Noise Equipment
52110	Resuscitator	52159	Collum Packer-Ind. Hygiene
52111	Oxygen Regulator	52160	Pump Modular
52112	Portable Oxygen Unit	52161	Tynapanometer
52113	Illuminator	52162	Ultra Violet Ray Meter
52114	Eye Light Unit	52163	Field and Test
52115	Podiatry	52164	Biological
52116	Oxygen Equipment	52165	Chemical
52117	X-ray Equipment	52166	Radiological
52118	Stomach Pump	52167	Culture Cleaner
52119	Autoclave	52168	Bacti-Cinerator
52120	EKG Machine	52169	Photometer
52121	Chromatograph	52170	Life-Pac Physio Control
52122	Spectrophotometer Equipment	52171	Cast Cutter
52123	Coulter Counter (Blood)	52172	ECG Machine
52124	Incubator	52173	Surgical Unit
52125	Dilutor	52174	Biochemistry Lab Equipment
52126	Concentrator	52175	Clinical Lab Equipment
52127	Defractometer Dispenser	52176	Speech and Hearing Equip.
52128	Distillery Still	52177	Do Not Use
52129	Pharmacy Equipment	52178	Stretcher
52130	Scales	52179	Chart Rack
52131	Optical Equipment	52180	Ultra Violet Light
52132	Table (Exam, etc.)	52181	Porta Lift
52133	Electroencephalograph	52182	Optacon Tactile Reader
52134	Sterilizer	52183	Mobile Storage Unit
52135	Blood Test Equipment	52184	Refractometer
52136	Therapy Equipment	52185	Sigmoidoscope
52137	Dental Equipment	52186	Electro Scalpel
52139	Merc Arc	52187	Suction Unit
52140	Accutrace	52188	Emergency Room Care
52141	Photo Stimulator	52189	Do Not Use
52142	PH Meter	52190	Heat Sealer
52143	P.B.I. Furnace	52191	Filac Thermometer
52144	Colormeter	52192	EEG Polygraph
52145	Ultrasound Machine	52193	Emergency Cart
52146	Medical Stimulator	52194	Dressing Cart
52147	Medical Spot Light	52195	Medical Locker
52148	Whirlpool Bath	52199	Miscellaneous

522
EDUCATIONAL EQUIPMENT

52201	Books	52223	Densitometer
52202	Projector	52224	Hygrothermograph
52203	Chalkboard	52225	Other Musical Instruments
52204	Braille Writer	52226	Hickock Press-Bk Bindings
52205	Tape Recorder	52227	Fumigator (Books)
52206	Games	52228	Sheet Former
52207	Tape Reader	52229	Air Dryer
52208	Video Monitor	52230	Book Conveyor
52209	Tape Player	52231	Engraver
52210	Organ	52232	Potters Wheel
52211	Piano	52233	Misc. Ceramic Equipment
52212	TV Camera	52234	Weaving Equipment
52213	Video Equipment	52235	Slide-Storage
52214	Slide Set	52236	Vocational Equipment
52215	Telescope	52237	Teaching Machine
52216	Films	52238	Student Receiver
52217	Electronic Trainers	52239	Transmitter-Mike
52218	Binoculars	52240	Art Work
52219	Century Quill Writer	52241	Display Case
52220	Mannequin (Training)	52245	TV/VCR
52221	Tape Duplicator	52246	Videos
52222	Film Duplicator		

523
RECREATIONAL EQUIPMENT

52301	Diving Boards	52321	Golf Equipment
52302	Piano	52322	Toboggans
52303	Playground equipment	52323	Diving Unit
52304	Weigh-In Scales Bal. Beam	52324	Gym Horse
52305	T.V.	52325	Weight Machine
52306	Record Player-Stereo	52326	Pool Vacuum Cleaner
52307	Pool Table	52327	Hydrocollator
52308	Bleachers	52328	Gymnastics Equip
52309	Games	52329	Exercise Bar
52310	Portable Stages	52330	Bowling Machine
52311	Basketball Goal	52331	Tennis
52312	Musical Instruments	52332	Lighting System
52313	Amplifier	52333	Horse
52314	Basketball Score Board	52334	Whirlpool
52315	Jukebox	52335	Table-Soccer/football
52316	Mats	52336	Picnic Tables
52317	Exerciser	52337	Outdoor Furniture
52318	Gym Rack (Power)	52338	Video Cassette Recorder
52319	Striking Bags	52339	Satellite TV System
52320	In-door Firing Range	52399	Miscellaneous Recreation

524
SNOW BLOWERS

52401	Snow Blowers	52403	Ice Chipper
52402	Snow Blade	52404	Cab for Snow Blower

525
STRIPING MACHINE

52501 Striping Machine

526
TRACTORS

52601	Farm	52605	Windbreaker
52602	Garden	52606	Tractor Attachments
52603	Cap	52607	Mule
52604	Scythe Bar		

527
REST AREA EQUIPMENT

52701	Display Cases	52704	Vending Machines
52702	Office Furniture	52705	Bill Changer
52703	Restroom Equipment		

528
AIRCRAFT

52801	Aircraft	52803	Radio
52802	Engines	52804	Aircraft Equipment

529
SPREADERS

52901 Spreader

530
RADIO EQUIPMENT

53001	C.B.	53017	Monitor
53002	Microphone	53018	Multimeter
53003	Radar Speed and Distance	53019	Camera Control Unit
53004	Radio/T.V. (Combined)	53020	Color VCT
53005	Consoles (Base Station)	53021	Telephone Equipment
53006	Amplifier	53022	Do Not Use
53007	Converter	53023	Radio Testing
53008	Scanner	53024	Mini-Mod
53009	Weather Monitor (Receiver)	53025	Radio
53010	Battery Charger	53026	Pager-Belt
53011	Tube Tester	53027	Walkie-Talkie
53012	Short Wave Equipment	53028	Pager
53013	Frequency Counter	53029	Radio-Mobile Unit
53014	Oscilloscope	53030	AC/DC Amp Meter
53015	Power Supply	53040	Miscellaneous
53016	Field Meter		

531
WINDOW AIR CONDITIONER

53101	Window Air Conditioner
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532
AGRICULTURAL EQUIPMENT - FOR FIELD CROPS

53201	Bins	53214	Sprayer
53202	Disc	53215	Spreader
53203	Harvester	53216	Chopper
53204	Log Splitter	53217	Bagger
53205	Planter	53218	Granulator
53206	Plow	53219	Wagon
53207	Pump	53220	Bush Hog
53208	Rake	53221	Baler
53209	High Pressure Washer	53222	Drill (Grain)
53210	Chemical Applicator	53223	Feed Mixer
53211	Cultivator	53224	PH Tester
53212	Harrow	53299	Forage Blower
53213	Shredder		

533
OTHER FARM EQUIPMENT

53301	Chain Saw	53307	Grain Elevator
53302	Roto Tiller	53308	Milking Machinery
53303	Sod Cutter	53309	Milk Processing
53304	Alternator	53310	Cattle Chute
53305	Conveyor	53311	Rock Picker
53306	Combine	53312	Loader

534**BOATS, MOTORS AND OTHER MARINE**

53401	Canoes	53410	Pontoon Raft
53402	Compass	53411	Pump
53403	Depth Finder	53412	Row Boat-Fiberglass
53404	Floating Dock	53413	Row Boat-Metal
53405	Inboard Motor	53414	Row Boat-Wood
53406	Marine Generator	53415	Scuba Equipment
53407	Other Boats	53416	Canoe Trailer
53408	Other Motors	53417	Marine Equipment
53409	Outboard Motors		

536**WEAPONS AND RELATED RIOT CONTROL EQUIPMENT**

53601	Pepper-Fogger	53610	Body Armor
53602	Revolver	53611	Handcuffs
53603	Rifle	53612	Leg Irons
53604	Shotgun	53613	Rescue System
53605	Siren	53614	X-ray Security System
53606	Gas gun	53615	Drug Dog
53607	Metal detector	53616	Scope
53608	Gas Mask	53617	Restraint Chair
53609	Portable Target System	53618	Gun Cabinet

537**WEIGH STATION EQUIPMENT**

53701 Scales

538**LANDSCAPING EQUIPMENT**

53801	Sm. Landscaping Equipment	53802	Lg. Landscaping Equipment
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539
SHOP EQUIPMENT

53901	Anvil	53951	Fogger
53902	Buffer/Polisher	53952	L.P. Gas Tanks
53903	Drill	53953	Hydraulic Bender
53904	Drill Press	53954	Leak Detector
53905	Hydraulic Jack of Lift	53955	De-Watering Pump
53906	Lathe - Metal	53956	Stud Gun
53907	Lathe - Wood	53957	Generator
53908	Metal Detector	53958	Control Panel
53909	Misc. Testing Equipment	53959	Coal Hopper
53910	Reamer Set	53960	Ash Removal System
53911	Sander	53961	Broom Manufacturing Equip.
53912	Sand Blaster	53962	Roto Rooter Marpack
53913	Saws, Power	53963	Benches
53914	Pipecutter and Threader	53964	Wheel Aligner
53915	Welders	53965	Caliper
53916	Electric Shears	53966	Drill Stand
53917	Stud Drivers	53967	Borer
53918	Sewer Auger	53968	Die and Tap Set
53919	Steam Cleaner	53969	Tank (Below Ground)
53920	High Pressure Water Cleaner	53970	Gas Pumps
53921	Grinder	53971	Tank (Above Ground)
53922	Battery Charger	53972	Air Operated Tools
53923	Wrenches - Torque	53973	Space Heater
53924	Tire Changer	53974	Electric Motor
53925	Four wheel tug	53975	Miter Box
53926	Electric Radio Testing Equip.	53976	Hydraulic Press
53927	Cart	53977	Electric Motor
53928	Air Cleaner	53978	Shoe Shop Equipment
53929	Paint Sprayer	53979	Pallet Truck
53930	Tool Chest	53980	Metal Shears
53931	Engine Analyzer	53981	Furnace Heat Treatment
53932	Paint Mixer	53982	Miscellaneous Tools
53933	Paint Spray Gun	53983	Shaper
53934	Extension Ladder	53984	Electric Hammer
53935	Cutting Torch	53985	Tool Maker
53936	Brush Cleaner	53986	Small Engine Repair
53937	Chain hoist	53987	Ditch Witch
53938	Lub Gun	53988	Conduit Bender
53939	Sheet Metal Brake	53989	Highway Diagnostic Equip.
53940	Metalizing Gun	53990	Shovel
53941	Reseator Set	53991	Lab Equipment
53942	Freight Dolly	53992	T.V. Electronic Equipment
53943	Power Hand Tools	53993	Brake Equipment
53944	Shoe Shop Finisher	53994	Heat Gun
53945	Joiner	53995	Impact Gun
53946	Fork Lift	53996	Switch Gear
53947	Plaster Groover	53997	Milling Machine for Metal
53948	Wheel Balancer	53998	Hand Press
53949	Key Making Machine	53999	Miscellaneous
53950	Blower		

540

MAIN FRAME COMPUTERS AND PERIPHERAL DEVICES

54001	Burster	54026	Multiplexor Channel
54002	Cassette Reader	54027	Console
54003	Central Processing Unit	54028	Power Dist. Unit
54004	Disk	54029	Multi-Communications Unit
54005	Disk Drive	54030	Card Reader
54006	Key Entry	54031	Card Reader Punch Unit
54007	Keypunch Machine (Card Punch)	54032	Modem
54008	Key Verifier	54033	Mag-tap Cleaner
54009	Printer	54034	Mini-Computer
54010	Print Controller	54035	Collator
54011	Separator	54036	Sorter
54012	Tape Controller	54037	Reproducing
54013	Tape Drive	54038	Accounting Machine
54014	Data Terminal	54039	Interpreter
54015	Module Video Support	54040	Calculating Punch
54016	Screen	54041	Jogger
54017	Controller 658	54042	Sound Controller
54018	Multiplexor Board	54043	Plotter
54019	Incoder Computer (Decoder)	54044	Micro-Computer
54020	Controller 657	54045	Dataline Tester
54021	Memory	54046	Mainframe Battery Backup
54022	Switching Unit	54047	Communication Controller
54023	Memory Module	54048	Ethernt System
54024	Teletype Terminal	54049	Back Up System
54025	Video Controller	54099	Miscellaneous

541

CAMERA EQUIPMENT

54101	35MM SLR	54113	Photo Dryer
54102	35MM Other	54114	I.D. Camera
54103	Developing Tank	54115	Camera, Pocket
54104	Flash Attachment	54116	Photo Enlarger
54105	Microfilm Camera	54117	Lens
54106	Do Not Use	54118	Movie Camera
54107	Photometer	54119	Visual Equipment
54108	Polaroid Camera	54120	Splicer
54109	Projector	54121	Planetary Camera
54110	Screen	54122	Portable Finger Printer/Kit
54111	Video Equipment	54199	Miscellaneous
54112	Film Analyzer		

542
FIRE FIGHTING EQUIPMENT

54201	Fire Truck	54210	Fire Control System
54202	Hose	54211	Explosion Proof Fan
54203	Pump	54212	Air Pack
54204	Oxygen Tank	54213	Cylinder & Valve Assembler
54205	Extinguisher Tester	54214	Detector
54206	Extinguisher Commercial	54215	Radon Meter
54207	Water Bank	54216	Telescoping Probe
54208	Smoke Ejector Vent System	54217	Sound Level Meter
54209	Electric Alternator		

543
TRASH DUMPSTER

54301 Trash Dumpster

544
MICRO FORM, READER AND REPRODUCING EQUIPMENT

54401	Reader	54405	Developer
54402	Reader/Printer	54406	Camera
54403	Reproducer	54407	Silver Recovery Unit

545
OTHER SHOP EQUIPMENT

54501	Jack Hammer	54504	Vise
54502	Do Not Use	54505	Tire Recapping Equipment
54503	Automobile Testing Equipment		

554
PERSONAL COMPUTER AND ACCESSORIES

55401	Personal Computer System Unit	55413	PC Memory Expansion Boards
55402	PC Keyboard	55414	PC Internal Modems
55403	Laptop/Portable PCS	55415	PC Modems (External)
55404	PC Monitors	55416	PC Peripherals
55405	PC Printers/Plotters	55417	PC Connected Overhd. Disp.
55406	PC Dot-Matrix Printers	55418	PC External Disk Drives
55407	PC Laser Printers	55419	PC External Tape Drives
55408	PC Plotters	55420	PC External Expansion Unit
55409	PC Internal Upgrades	55421	PC Mouse
55410	PC Emulation/Network Boards	55422	Other PC Related Equipment
55411	PC Internal Disk Drives	55423	PC Driver for CD Rom
55412	PC Internal Tape Drives		